

BASIC PROVISIONS AND TAX BASE OF THE NEBRASKA MOTOR VEHICLE REGISTRATION AND LICENSING LAWS

Motor vehicles, trailers, semi-trailers, or cabin trailers operated on Nebraska highways must be registered and pay specified fees as set out under Nebraska statutes. Every snowmobile operated in the state must also be registered.

The **Highway Trust Fund** is credited with:

1. All registration fees collected by county treasurers except as provided in sections 60-302, 39-2215(3), 60-326.01, and 60-302;
2. Seventy percent of all registration fees collected for apportioned vehicles (section 60-305.15);
3. Up to two dollars and fifty cents per plate fee as set by the Department of Motor Vehicles (section 60-311);
4. Amount of unladen weight registration fees (section 60-305.09[10]); and
5. All film vehicle fees collected by the Department of Motor Vehicles (section 60-347).

The **Highway Cash Fund** is credited with the amount of registration fees collected from:

1. Trip permits issued by carrier enforcement (section 60-305.09 [11]);
2. Permanent trailer plate fees for apportioned vehicles (section 60-305.16 [7]);
3. Grain hauling permits (section 60-328);
4. Nonresident carnival operator permits (section 60-328.04); and
5. Local trucks operating beyond their specified limits for the purpose of equipping, modifying, or servicing the truck (section 60-330.01).

The Department of Motor Vehicles Cash Fund is credited \$1.50 from each registration issued, fees collected from the sale of personalized message plates, and a portion of the fees collected from the sale of spirit plates. Twenty-five percent of the net registration fees obtained from snowmobile registrations are credited to the State General Fund.

The International Registration Plan Distributive Fund is credited with fees obtained from owners operating fleets of apportionable commercial motor vehicles in Nebraska for interstate commerce who, in lieu of general registration, register and license their fleet under the prorate provision contained in the statutes.

The Nebraska Snowmobile Trail Cash Fund is credited with 75 percent of the net registration fees obtained from snowmobile registrations.

Effective July 1, 1996, LB 1218 transferred responsibility for the International Fuel Tax Agreement (IFTA) program to the Department of Motor Vehicles, Division of Motor Carrier Services. Effective January 1, 1997, the Interstate Motor Carrier (IMC) jurisdictions joined IFTA, resulting in the termination of the IMC program.

Beginning January 1, 1998, under Chapter 60, Article 30 of the Nebraska Revised Statutes, motor vehicle fees are collected by county officials and administered by the Department of Motor Vehicles.

MOTOR VEHICLE REGISTRATION AND LICENSING FEES

Statutory Reference and Description	Actual or Estimated Tax Expenditure Cost NA = Not Available
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EXEMPTIONS

Section 60-301(14)

NA

The following are not included in the definition of motor vehicles and are therefore exempted from registration fees: mopeds; farm tractors; self-propelled equipment designed and used exclusively to carry and apply fertilizer, chemicals, or related products to agricultural soil and crops; other implements of husbandry designed for and used primarily for tilling the soil, harvesting crops, or feeding livestock; vehicles which run only on rails or tracks; off-road designed vehicles including, but not limited to, golf carts, go-carts, riding lawn mowers, garden tractors, all terrain vehicles, snowmobiles, mini bikes; road, general purpose construction, and maintenance machinery not designed or used primarily for the transportation of persons or property including, but not limited to, ditch digging apparatus, asphalt spreaders, bucket loaders, leveling graders, earth moving carryalls, power shovels, earth moving equipment, crawler tractors; and self-propelled invalid chairs.

Sections 60-305.01 and 60-328

NA

A nonresident owner operating a foreign vehicle in Nebraska is not required to register such vehicle or pay any fees, if the car has been properly registered in the foreign state and the number plates are displayed while in operation. However, any nonresident owner whose passenger car is operated in this state for thirty or more days shall register such car in the same manner as a Nebraska resident, unless the state of his or her residence grants immunity from such requirements to residents of this state operating a passenger car in that state.

Section 60-320

NA

Each licensed dealer in motor vehicles or dealer in trailers doing business in this state, in lieu of registering each motor vehicle or trailer which such dealer owns of a type otherwise required to be registered, or any employee of such dealer, may (a) operate or move the same upon the streets and highways of this state solely for purposes of transporting, testing, demonstrating, or use in the ordinary course and conduct of his or her business as a motor vehicle or trailer dealer, including the personal or private use of such dealer, and including the personal or private use of any bona fide employee, or for transporting industrial equipment held by the licensee for purposes of demonstration, sale, rental, or delivery, or (b) sell the same without registering each such motor vehicle or trailer if dealer number plates are displayed on the vehicle.

Each licensed manufacturer which actually manufactures or assembles motor vehicles, motorcycles, or trailers, in lieu of the registering of each motor vehicle or trailer which such manufacturer owns of a type otherwise required to be registered, or any employee of such manufacturer, may operate or move the same upon the streets and highways of this state solely for purposes of transporting, testing, demonstrating to prospective customers, or use in the ordinary course and conduct of business as a motor vehicle, motorcycle, or trailer manufacturer, upon the condition that the dealer number plates be displayed on the vehicle. NA

Finance companies licensed to do business in Nebraska may, in lieu of registering each motor vehicle or trailer repossessed, make an application for a repossession certificate and one repossession plate for a fee of ten dollars. NA

Any transporter doing business in this state may, in lieu of registering each motor vehicle or trailer which such transporter is transporting, make an application to the Department of Motor Vehicles for a transporter's certificate and one transporter number plate, for a fee of ten dollars. NA

Section 60-328 NA
Nonresidents, certified by the Department of Labor as being engaged in temporary agricultural employment within Nebraska, are exempt from licensing passenger vehicles for 60 days, provided the vehicle is duly licensed in their state of residence.

Section 60-335 \$610,974
No registration fee is collected on any motor vehicle owned by any city or village of Nebraska used in connection with police, street, public transportation, park, library, or fire prevention activity, fire trucks owned and used by any rural fire protection district, and motor vehicles owned and operated by the Civil Air Patrol, nor any motor vehicle owned and used by any public school district, county, state, or United States government, municipal public body, or authority used in operating a public passenger transportation system.

Section 60-3002 NA
In addition to the registration fees provided by Chapter 60, article 3, and the motor vehicle fee imposed in section 60-3007, a motor vehicle tax is imposed on motor vehicles registered for operation upon the highways of this state except:
(1) Motor vehicles exempt from the registration fee in section 60-335;
(2) One motor vehicle owned and used for his or her personal transportation by a disabled or blind honorably discharged veteran of the United States Armed Forces as defined in section 77-202.23 whose disability or blindness is recognized by the United States Department of Veterans Affairs if an application for the exemption has been approved under Subsection (1) of section 60-3006;
(3) Motor vehicles owned by Indians as defined in 25 U.S.C. 479;

- (4) Motor vehicles owned by a member of the United States Armed Forces serving in this state in compliance with military or naval orders if such person is a resident of a state other than Nebraska;
- (5) Motor vehicles owned by the state and its governmental subdivisions and exempt as provided in subdivision (1)(a) of section 77-202;
- (6) Motor vehicles owned and used exclusively by an organization or society qualified for a tax exemption provided in subdivision (1)(b) or (1)(c) of section 77-202 if an application for the exemption provided in this subdivision has been approved under subsection (2) of section 60-3006.

Soldiers' and Sailors' Civil Relief Act (77-1242.01)

This federal act allows nonresident military personnel stationed at a military base in Nebraska or in one of the various recruiting services to obtain tax-free license plates. Only the motor vehicle tax is exempt; the license fee and sales tax must be paid.

NA
(Federal law prohibits state taxation)

DEDUCTIONS

Section 60-328.03

\$1,600

The county treasurers, acting as agents for the Department of Motor Vehicles in collection of registration fees from nonresident grain hauling permits, are allowed to retain five percent of each fee collected.

Section 60-6,328

\$252

The county treasurers are allowed to deduct and retain 25 cents for each snow-mobile registration fee they collect as agent for the Department of Motor Vehicles.

CREDITS

Section 60-305.04

NA

A nonresident may, if he applies within 60 days from his original registration date and surrenders the registration certificate and the license which were assigned to him, receive a refund in the amount of 50 percent of the original license fee, except no refund shall be made on any license surrender after the ninth month of the registration period for which the vehicle was registered.

Section 305.09(8)

NA

A Nebraska based fleet owner may file an application with the Department of Motor Vehicles to delete a registered motor vehicle from a fleet of registered motor vehicles because the vehicle is disabled and has been removed from service, and return the registration certificate or certificates and receive a credit for that portion of the registration fee deposited in the Highway Trust Fund based upon the number of unexpired months remaining in the registration year.

Section 60-305.11

NA

Whenever a motor vehicle has been registered by the owner under the provisions of section 60-302 and the motor vehicle taxes imposed in section 77-1240.01 have been paid on that motor vehicle for the registration period and then the motor vehicle is registered under the prorated provisions of section 60-305.09, the Department of Motor Vehicles, upon application of the owner of the motor vehicle is to certify that the motor vehicle owner is entitled to receive the refund of the unused registration fees and personal property taxes for the registration period.

Section 60-310

NA

An owner who has two or more vehicles required to be registered under the statutes may elect to register all such vehicles on calendar year or annual basis for the same registration period beginning in a month chosen by the owner. The owner, when electing to establish the same registration date for all such vehicles, pays the registration fees and motor vehicle tax on each vehicle for the number of months necessary to extend its current registration period to the registration period under which all such vehicles will be registered. Credit is to be given for registration paid on each vehicle when the vehicle has a later expiration date than that chosen by the owner.

Section 60-315(1)

NA

The registered owner of a motor vehicle or cabin trailer which is sold or lost due to fire, theft, dismantlement, junking, or when a salvage certificate of title is issued, may, or whenever a type or class of motor vehicle previously registered is subsequently declared by legislative act or court decision to be illegal or ineligible to be operated on the public roads and no longer subject to registration fees or taxes, or in case of a change in the tax situs of a motor vehicle to a location outside of the state, may, by returning the registration certificate, the number plates and renewal tabs, and after making an affidavit to the county treasurer of such transfer of loss, receive a refund of that part of the unused fees on passenger vehicles, trucks, and cabin trailers based on the number of unexpired months remaining in the registration period. The registered owner must make claim for refund or credit within 60 days from the date of the event. The date of the event shall be the date of the transfer or loss, the date of registration in another state, the effective date of the legislative act or the date the court decision is rendered.

Section 60-315(2)

NA

Whenever the registered owner files an application with his county treasurer showing that a motor vehicle is disabled and has been removed from service, the registered owner may, by returning the registration certificate and number plates and, when appropriate, the renewal tabs, or in the case of the unavailability of such certificate or certificates, number plates or tabs, then by making an affidavit to the treasurer of such disablement and removal from service, receive a credit for a portion of the registration fee from the fee deposited with the State Treasurer at the time of registration based upon the number of unexpired months remaining in the registration year.

PREFERENTIAL TAX RATES

Section 60-305.09

NA

Any owner engaged in operating a fleet of apportionable vehicles in this state in interstate commerce may, in lieu of registration of such vehicles under the general provisions of sections 60-301 to 60-344, register and license such fleet for operation in this state by filing a sworn statement and the application required by section 60-305.16 with the Department of Motor Vehicles. Upon receipt of such statement and application, the department shall determine the total fee payment which shall be equal to the amount of fees due pursuant to section 60-305.16 and the amount obtained by applying the proportion of instate fleet miles to total fleet miles, as reported in such states, to a fee of \$32 per ton based upon gross vehicle weight of the empty weights of any trailer, semitrailer, or combination thereof with which it is to be operated in combination at any one time, plus the weight of the maximum load to be carried thereon at any one time. The vehicles so registered shall be exempt from all further registration and license fees under sections 60-301 to 60-344 for movement or operation in the State of Nebraska except as provided in section 60-305.16.

Section 60-330

\$355,998

Local vehicles operated solely within a ten mile radius of an incorporated city or village's corporate limits pay a registration fee of 30 percent of the regular commercial registration, never less than \$18.

Section 60-330

\$23,578,662

For farm trucks, except for farm trucks or combinations of trucks or truck-tractors and trailers or semi-trailers having a gross vehicle weight exceeding sixteen tons, the registration fee shall be \$18 for up to and including five tons gross vehicle weight, and in excess of five tons, the fee shall be \$22. For a truck or a combination of truck or truck-tractor and trailer or semi-trailer the registration fees are: for a gross weight in excess of sixteen tons up to and including twenty tons, \$40 plus five dollars for each ton of gross weight over seventeen tons; and for gross weight exceeding twenty tons, \$65 plus ten dollars for each ton of gross weight over twenty tons. Fees are based on the combined gross weight as provided in 60-331, but at a reduced rate.

Section 60-331 (2)

NA

Commercial trucks used exclusively for the transportation of livestock, unprocessed milk, poultry, grain, sugar beets, potatoes, and hay, pay fees at a rate of ten percent less than other commercial trucks.

Section 60-331.03

\$89,806

Trucks, truck-tractors, trailers, or semi-trailers which are not for hire and owned by those engaged in soil and water conservation work and used for the purpose of transporting pipe and equipment used exclusively by such contractors, pay registration fees at one-half of the commercial truck fee rate but in no case less than the minimum fee of \$18.

Section 60-331.04

Minimal

Special 30-day farm permits at one-twelfth of the commercial truck fee, never less than \$25, can be used by farmers or ranchers for trucks used exclusively to carry their own supplies, farm equipment, and household goods to and from the owner's farm and ranch and used to carry the owner's agricultural products, livestock, and produce to or from storage or market.

Sections 60-330, 60-332, and 60-334

NA

Trailers in Nebraska are registered and pay differing fees depending upon their classification:

Utility trailer - \$1 per 1,000 pounds of gross weight up to 9,000 pounds

Farm trailer - \$1 regardless of weight

Fertilizer trailer - \$1 regardless of weight or \$3 per ton when the registration weight is to a separate unit.

Commercial trailer or semi-trailer - \$1 regardless of weight

Pole and cable reel trailer - \$2 per 1,000 pounds of gross weight up to 16,000 pounds

Section 60-332

Recreational vehicles are registered and pay differing fees depending upon their classification:

NA

Self-propelled mobile home -

8,000 pounds or less	= \$18
8,001-11,999 pounds	= \$30
12,000-over	= \$42

Cabin trailers without motive power -

1,000 pounds or less	= \$ 9
1,001-1,999 pounds	= \$12
2,000-over	= \$15

Section 60-345

\$294,344

Well-boring apparatus pay a registration fee of one-twelfth of the regular commercial registration fee.

MOTOR VEHICLE REGISTRATION AND LICENSING FEES RECOMMENDATIONS

The Nebraska Department of Motor Vehicles has no recommendations.